

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Statement of Financial Position
As of December 31, 2019

	2019	2018	Change	
Assets - Current				
Cash (Toronto Dominion Bank Account)	135,622	241,520	(105,898)	
Cash (Visa Security - Toronto Dominion)	5,000	0	5,000	
GIC - Campbell's Bay	70,326	0	70,326	Note 5 and Note 10
GIC - Thurso	200,986	0	200,986	Note 5 and Note 10
Accounts Receivable	180,000			
Accounts Receivable (HST/QST)	4,124	0	4,124	
	<u>596,058</u>	<u>241,520</u>	<u>354,538</u>	
Assets - Investments				
Fiera Capital Balanced Fund	0	885,961	(885,961)	
Fiera Capital Fixed Income Fund	0	1,402,154	(1,402,154)	
Fiera Capital Investment Fund	3,434,573	0	3,434,573	Note 4 and Note 9
	<u>3,434,573</u>	<u>2,288,116</u>	<u>1,146,457</u>	
Assets - Long-Term Investments				
Loan to Orleans United Church	100,000	100,000	0	Note 4 and Note 8
	<u>100,000</u>	<u>100,000</u>	<u>0</u>	
Total Assets	<u>4,130,631</u>	<u>2,529,635</u>	<u>1,500,995</u>	
Liabilities				
Accounts Payable	0	0	0	
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	
Equity				
Investment Funds				
Eastern Ontario Outaouais Regional Council Fund	852,292	417,717	434,575	Note 4, Note 9, and Schedule 10
James Elwood Baillie Helping Youth Fund	573,186	432,353	140,834	Note 4, Note 9, and Schedule 10
McKendry Capital Fund	100,000	100,000	0	Note 4, Note 8, and Schedule 10
Mission Strategy Fund	1,692,626	1,384,690	307,936	Note 4, Note 9, and Schedule 10
W.H. (Bill) Scrivens Memorial Fund for Youth	395,937	0	395,937	Note 4, Note 9, and Schedule 10
	<u>3,614,042</u>	<u>2,334,760</u>	<u>1,279,282</u>	

See accompanying notes to Financial Statements

Eastern Ontario Outaouais Regiona Council of The United Church of Canada
Statement of Financial Position
As of December 31, 2019

Held In Trust Accounts

Campbell's Bay	70,906	70,580	326	Note 5 and Note 10
St. Marc's	16,500	0	16,500	Note 5 and Note 10
Thurso	201,204	91,355	109,849	Note 5 and Note 10
	<hr/> 288,610	<hr/> 161,935	<hr/> 126,675	

Restricted Ministry Accounts

Camp Awesome	(13,168)	20,143	(33,311)	Note 6
Camp Bitobi	66,000	66,000	0	Note 6
Faith and Arts Ottawa	28,764	28,764	0	Note 6
Kingston Resource Centre	13,788	0	13,788	Note 6
Licensed Lay Worship Leaders	3,341	3,341	0	Note 6
Project Footprint	4,202	4,202	0	Note 6
United Mining for Justice	12,633	0	12,633	Note 6
Youth Ministry - Program	2,387	2,387	0	Note 6
Youth Ministry - Trip Exposure	4,214	4,214	0	Note 6
Youth Ministry - Zambia	3,890	3,890	0	Note 6
	<hr/> 126,050	<hr/> 132,940	<hr/> (6,890)	

Governance Fund (Unrestricted)	64,315	0	64,315	Note 3
Mission & Ministry Fund (Unrestricted)	37,613	0	37,613	Note 3
Total Unrestricted Surplus (Deficit)	<hr/> 101,928	<hr/> 0	<hr/> 101,928	

Total Liabilities and Equity	<hr/> 4,130,631	<hr/> 2,629,635	<hr/> 1,500,995	
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See accompanying notes to Financial Statements

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Statement of Operation and Change in net assets for Governance Fund, Mission & Ministry Fund
Investment Funds, Held-in Trust Accounts and Restricted Ministry Accounts
For the year ending December 31, 2019

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Income								
Grant - Assessments	255,405	325,000	325,000	0	0	0	255,405	325,000
Grant - Assessment (Executive Minister/Assistant	29,405	33,500	33,500	0	0	0	29,405	33,500
Grant - Mission & Service Fund	0	0	0	203,578	289,000	289,000	203,578	289,000
Mission & Service Fund Donations	0	0	0	1,302	0	0	1,302	0
Student Fund - Donation	20	0	0	0	0	0	20	0
Transfer Baillie/Scrivens Youth Salary/Program	0	0	0	19,177	20,000	20,000	19,177	20,000
Transfer Baillie/Scrivens Granting	0	0	0	9,900	20,000	20,000	9,900	20,000
Transfer EOORC Fund	6,720	8,000	8,000	10,080	12,000	12,000	16,800	20,000
Transfer Mission Strategy Grants	0	0	0	0	55,000	55,000	0	55,000
Youth Programming Revenue	0	0	0	1,705	0	0	1,705	0
Total Income	291,551	366,500	366,500	245,742	396,000	396,000	537,293	762,500
Expenses (net of Recoveries)								
Clusters, Leadership Teams, Networks (Schedule 1)	156	6,000	6,000	1,006	6,000	6,000	1,162	12,000
Candidate and RCCO Grants	0	2,700	2,700	0	0	0	0	2,700
Congregational Reviews & Support	0	10,000	10,000	0	0	0	0	10,000
Finance and Archives (Schedule 2)	14,567	29,600	29,600	0	0	0	14,567	29,600
Mission & Service Fund Donations	0	0	0	1,302	0	0	1,302	0
Mission Strategy Grants	0	0	0	0	55,000	55,000	0	55,000
Mission Support Grants (Schedule 3)	0	0	0	98,471	145,000	145,000	98,471	145,000
Office Costs (Schedule 4)	9,906	16,175	16,175	366	1,000	1,000	10,272	17,175
Partnership Ministries (Schedule 5)	0	0	0	350	5,000	5,000	350	5,000
Personnel (Schedule 6)	162,608	218,000	218,000	95,582	132,850	132,850	258,191	350,850
Regional Meetings (Schedule 7)	34,435	63,500	63,500	0	0	0	34,435	63,500
Technology and Communications (Schedule 8)	5,604	8,500	8,500	0	0	0	5,604	8,500
Youth Grants	0	0	0	9,900	20,000	20,000	9,900	20,000
Youth Programming (Schedule 9)	0	0	0	1,151	5,000	5,000	1,151	5,000
Total Expenses	227,276	354,475	354,475	208,129	369,850	369,850	435,405	724,325
Net income (deficit) from general operations	64,275	12,025	12,025	37,613	26,150	26,150	101,888	38,175

See accompanying notes to Financial Statements

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Statement of Operation and Change in net assets for Governance Fund, Mission & Ministry Fund
Investment Funds, Held-in Trust Accounts and Restricted Ministry Accounts
For the year ending December 31, 2019

Governance Fund	2019	2018	Change
Opening Equity	0	0	
Income (including transfers)	291,551	0	
Expenses (including grants)	(227,276)	0	
Closing Equity	<u>64,275</u>	<u>0</u>	
Mission & Ministry Fund			
Opening Equity	0	0	
Income (including transfers)	366,500	0	
Expenses (including grants)	(354,475)	0	
Closing Equity	<u>12,025</u>	<u>0</u>	
Investments Funds (Schedule 10 and Notes 2, 4, and 5)			
Opening Equity	2,334,760	0	
Deposits	0		
Accounts Receivable	250,000	0	
Transfer for Grants	0	0	
Transfer to Governance/Mission&Ministry	0	0	
Unrealized Gains/Losses	0	0	
Closing Equity	<u>2,584,760</u>	<u>0</u>	
Held-in-Trust Accounts (notes 2 and 6)			
Opening Equity	161,935	0	
Income	127,368	0	
Expenses	(693)	0	
Closing Equity	<u>288,610</u>	<u>0</u>	
Restricted Ministry Accounts (note 2)			
Opening Equity	132,940	0	
Income	67,985	0	
Expense	(74,875)	0	
Closing Equity	<u>126,050</u>	<u>0</u>	

See accompanying notes to Financial Statements

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

1. Purpose

The Eastern Ontario Outaouais Regional Council of the United Church of Canada is a regional organization furthering the religious beliefs and work of the United Church by carrying out the responsibilities and duties of a Regional Council. The Regional Council is a registered charitable organization under the Income Tax Act and is exempt from income taxes.

The Eastern Ontario Outaouais Regional Council came into being on January 1st 2019 and is the successor organization of Four Rivers Presbytery and Upper Valley Presbytery from Bay of Quinte Conference, and Ottawa Presbytery and Seaway Valley Presbytery from Montreal & Ottawa Conference.

2. Summary of Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for non-for-profit organizations, except that all capital asset purchases are expensed in the year of the acquisition. Canadian accounting standards for not-for-profit organizations require entities to select policies appropriate for their circumstance from policies provided within these standards. The significant accounting policies selected by Eastern Ontario Outaouais Regional Council and applied to these financial statements are summarized below.

Fund Accounting:

Resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose as determined by the membership of the Regional Council. For financial statement purposes, these funds are grouped into Operating Funds (note 3), Investment Funds (note 4), Held-in-Trust Accounts (note 5) and Restricted Ministry Accounts (note 6).

Revenue Recognition: Eastern Ontario Outaouais Regional Council follows the deferral method of accounting.

Interfund Transfers: Transfers between funds are required when resources of one fund have been authorized to finance activities and acquisitions of another fund.

Contributed Service: Eastern Ontario Outaouais Regional Council receives donations in the form of services from volunteers. The fair value of these services cannot be reasonably estimated and is not recorded in these financial statements.

Investments: Investments are recorded at fair market value which is determined by reference to quarterly statements received. Fluctuations in the difference between the cost of investments and the fair value are recognized in the statement of changes in fund balances as unrealized gain or losses on investments.

Financial Instruments: Eastern Ontario Outaouais Regional Council considers any contract creating a financial asset, liability, or equity instruments as a financial instrument. Eastern Ontario Outaouais's financial instruments are comprised of cash, accounts receivable, GICs, Capital Fiera investments, and accounts payable. Financial assets or liabilities are initially measured at their fair value and subsequently measured at amortized cost, except for investments which are measured at market value.

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

3. Operating Funds of Eastern Ontario Outaouais Regional Council.

Governance Fund: The Governance Fund is used for the day to day operations of the Regional Council in order to provide support services. Revenue is secured from a portion of assessments from Commuties of faith collected by the General Council and transferred to the Regional Council in accordance with a formula adopted by the Executive of the General Council. The Regional Council transfers monies from the Investment Funds of Eastern Ontario Outaouais Regional Council as additional revenue to the Fund.

Mission&Ministry Fund : The Mission&Ministry Fund is used for mission and ministry activities of the Regional Council. Revenue is secured from a portion of Mission & Service Fund donations collected by the General Council and in accordance with a formula adopted by the Executive of the General Council. The Regional Council transfers monies from the Investment Funds of Eastern Ontario Outaouais Regional Council as additional revenue to the Fund.

4. Investments Funds of Eastern Ontario Outaouais Regional Council.

The Eastern Ontario Outaouais Regional Council has five investment Funds. Investment income is recorded when earned. The value of the investments are recorded at market value.

Eastern Ontario Outaouais Regional Council Fund: This fund is for the purpose of supplementing the revenue of both the Governance Fund and the Mission & Ministry Fund in amounts that are determined through an approved budget. There is the expectation that the original capital of the fund will be protected from expenditure. The original capital amount of the fund were deposited in 2019 by the following means

Bay of Quinte Conference	130,000
Montreal & Ottawa Conference	142,270
Upper Valley Presbytery	23,198
Seaway Valley Presbytery	44,815
Four Rivers Presbytery	65,822
Lay Worship Leaders (Ottawa Pres.)	3,341
Ottawa Presbytery	<u>417,717</u>
Total	827,162

It is noted that the Ottawa Presbytery monies was originally established with a capital amount \$400,000 and had some restrictions.

Sparling Bequest	230,188.89
Interim Ministry	45,028.93
Student Fund	43,115.48
Resource Centre	45,344.94
Hearings Reserve	7,424.76
Pastoral Emergency Reserve	8,022.47
Stewart House	12,408.67
Reallocation of Equity	8,465.86

This consolidation of funds includes a commitment to ensure budget support for Students of at least \$1,700 annually as well as a minimum of \$9,200 annually for outreach ministries in keeping with the stipulation of the 2012 Sparling Bequest which was designated for the "outreach ministries of Ottawa Presbytery" or its successor.

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

The James Elwood Baillie Helping Youth Ministry Fund : The Montreal & Ottawa Conference received a bequest from the estate of James Elwood Ballie of \$518,051.72 to help support ministry to youth within the city of Ottawa. The principle of the Estate is to be protected and the proceeds from investments transferred to the Ottawa Presbytery or its successor in order to support youth programming, grants, and financial assistance.

McKendry Capital Fund: The Ottawa Presbytery received a bequest of \$92,699.77 from the Estate of Iva E. McKendry with no stipulations. The Ottawa Presbytery subsequently designated this amount as the McKendry Capital fund and added \$7,301.23 to make the value of the fund \$100,000. The total amount of the fund was loaned to Orleans United Church by motion in April of 1988 at an interest rate equal to a Canadian Treasury Bond.

The Mission Strategy Fund: At a meeting held on May 13th 2014, by motion of the Ottawa Presbytery the Mission Strategy Fund was established with the purpose of providing financial support to mission initiative under the guidance of the Mission Strategy Committee and with the approval of the Ottawa Presbytery Executive. Deposits from the sale of church and manse properties have been designated to this Fund. By motion of Ottawa Presbytery, this fund was transferred to the Eastern Ontario Outaouais Regional Council with the same terms. Additional initial equity was provided from the 4RP Development Fund of Four Rivers Presbytery.

Four Rivers Presbytery	178,378
Ottawa Presbytery	<u>1,384,690</u>
Total	1,563,069

The W.H. (Bill) Scrivens Memorial Fund for Youth Ministry: The Ottawa Presbytery provided oversight to the W.H. (Bill) Scrivens Memorial Fund for Youth Ministry of the Ottawa Presbytery. Until 2019, this committee was a registered charitable organization under the Income Tax Act. During 2019, the Committee transferred all assets to the Eastern Ontario Outaouais Regional Council in order to continue the mandate to provide financial assistance to youth ministry in the successor organization of the Ottawa Presbytery.

5. Held-in-Trust Accounts of Eastern Ontario Outaouais Regional Council.

Beginning in 2017, the Ottawa Presbytery assumed financial management for some Pastoral Charges. This is now the work of the Eastern Ontario Outaouais Regional Council who provides oversight to Communities of Faith. These monies are tracked as separate accounts until the management ceases. While it is not guaranteed, it is anticipated that deficits will be recovered and surpluses returned to the Community of Faith or designated to another purpose should the Community of Faith be disbanded.

	01-Jan	Income	Expenses	31-Dec
Campbell's Bay	70,580	326	0	70,906
St. Marc	0	16,500	0	16,500
Thurso	91,355	110,542	(693)	202,591
	161,935	127,368	(693)	289,997

6. Restricted Ministry Accounts of Eastern Ontario Outaouais Regional Council.

Eastern Ontario Outaouais Regional Council receives donations and hosts fundraising events for designated programs where income and expenses occur over multiple years. These donations and raised funds must be used for the designated purposes and are recorded separately. Restricted donations and fundraising are recognized as revenue in the fiscal year received. Unexpended contributions are transferred to restricted ministry accounts to be expensed in future years.

Camp Awesome: This ministry provides summer day camps for churches in the Eastern Ontario Outaouais Region. Fees for participants are charged in order to cover costs and this is a self-sustaining program. Payroll, with government deductions, are submitted to Revenue Canada

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

Camp Bitobi: This account was established in 2015 with the proceeds from the sale of Camp Bitobi. This account gives grants for children's ministries until such time as the account is fully expended..

Faith and Arts Ottawa: This ministry is nurturing a community of faith through the arts. Grants were received to facilitate this ongoing work.

Kingston Resource Centre: This account was established to support networking.

Licensed Lay Worship Leaders: The Eastern Ontario Outaouais Regional Council provides training for Licensed Lay Worship Leaders. Since this ministry will be supported through the budget of the Regional Council, the monies remaining in the account were transferred to the EOORC Fund.

Project Footprint: This is an initiative of Eastern Ontario Outaouais Regional Council to provide data to help Communities of Faith reduce their carbon Footprint. Grants were received to facilitate this ongoing work.

United Mining for Justice: This is an initiative of Eastern Ontario Outaouais Regional Council to support Canadian and international efforts to support just mining practices. Grants were received to facilitate this ongoing work.

Youth - YAYA Program: The YAYA (Youth and Young Adults) Committee oversees programming for youth and young adults. There is an annual budget allotted as well as revenues from programming. An annual year end transfer is made to ensure that all funding designated for youth and young adults is utilized for this ministry.

Youth Trips : The fund consists of surpluses accumulated from trips and is available to cover costs if future trips lose money. to cover costs if an exposure trip loses money

Youth - Zambia: This is a young adult exposure to Zambia and will recur periodically.

	01-Jan	Income	Expenses	Internal Transfer	To (from) Equity	31-Dec
Camp Awesome	20,143	40,315	(73,626)	0	(33,311)	(13,168)
Camp Bitobi	66,000	0	0	0	0	66,000
Faith and Arts Ottawa	28,764	0	0	0	0	28,764
Kingston Resource Centre	0	13,788	0	0	13,788	13,788
Licensed Lay Worship Leaders	3,341	0	0	(3,341)	0	(3,341)
Project Footprint	4,202	0	0	0	0	4,202
United Mining for Justice	0	13,882	(1,249)	0	12,633	12,633
Youth Ministry - Program	2,387	0	0	0	0	2,387
Youth Ministry - Trip Exposure	4,214	0	0	0	0	4,214
Youth Ministry - Zambia	3,890	0	0	0	0	3,890
	132,940	67,985	(74,875)	(3,341)	(6,890)	119,368

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

7. Risks

Financial Instruments: Eastern Ontario Outaouais Regional Council is exposed to various risks through its financial instruments. Eastern Ontario Outaouais Regional Council's main financial instrument risk exposure is detailed as follows.

Liquidity Risk: Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities, Eastern Ontario Outaouais Regional Council is exposed to liquidity risk with respect to its accounts payable. Eastern Ontario Outaouais Regional Council reduces its exposure to liquidity risk related to accounts payable by ensuring that it documents when authorized payments are due and maintaining adequate cash reserves to meet obligations.

Market Risk: Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market place. Market risk comprises of three types of risk: currency rate risk, interest rate risk, and other price risk. Eastern Ontario Outaouais Regional Council is exposed to interest rate risk.

Interest Rate Risk: Interest rate risk is the risk that fair value in Ontario Outaouais Regional Council is exposed to interest rate risk on its fixed and floating interest rate financial instrument. Fixed rate instruments subject Eastern Ontario Outaouais Regional Council to a fair value risk while the floating rate instruments subject Eastern Ontario Outaouais Regional Council to a cash flow risk.

8. Loan to Orleans United Church

In 1988, Ottawa Presbytery agreed to loan the entirety of its McKendry Capital Fund to Orleans United Church. No principal payments are required on this loan until all other debtors have been repaid. An annual interest payment is required and the interest rate is revised annually on July 1 based on the Royal Trust Treasury Bill. It is expected that principal repayments will not be forthcoming for some years

9. Capital Fiera Investments

The Finance Committee of the Presbytery oversees the investments of the Eastern Ontario Outaouais Regional Council. The investments are invested in a pooled Fiera Capital Investment account and the value of the four Funds are tracked separately.

	<u>EOORC Fund</u>	<u>Baillie Fund</u>	<u>Scrivens Fund</u>	<u>Miss. Strat.</u>	<u>Total</u>
Opening Balance (Jan 1)	486,138	431,478	0	1,370,500	2,288,116
Purchases	235,000	126,500	355,000	213,500	930,000
Redemptions	0	0	0	0	0
Unrealized Gains (losses)	45,271	41,629	0	129,557	216,457
Closing Balance	766,409	599,607	355,000	1,713,557	3,434,573

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Notes to Financial Statements
For the year ending December 31, 2019

10. GIC Toronto Dominions Investments

The General Fund maintains a GIC investments for short term investments and when holding fund in-trust for a Community of Faith.

Held-in-Trust GIC's	Campbell Bay	Thurso	
Opening Balance	0	0	
Purchase of GIC	70,000	200,000	
GIC Interest Earned	326	986	
Redemption of a GIC	0	0	
Closing Balance	70,326	200,986	

11. Related Entities

Church Extension: The Eastern Ontario Outaouais Regional Council of The United Church of Canada provides oversight to the Extension Committee of the Eastern Ontario Outaouais Regional Council. The Extension Committee administers a fund to provide land for new churches and assist in the funding of new ministries. The Committee is considered a non profit organization and is therefore exempt from income taxes. The Extension Committee is incorporated separately from The United Church of Canada and produces its own financial statements which are approved annually. Their fiscal year ends June 30th.

	2018 Actual	2017 Actual
Opening Balance	4,144,753	3,970,829
Revenue	132,868	141,434
Realized gain (loss)	5,714	(12,559)
Unrealized gain (loss)	17,923	146,958
Total Revenue	156,505	275,833
Grants & Donations	(10,050)	(74,250)
Expenses	(26,767)	(18,371)
Total Expense	(36,817)	(92,621)
Adjustment to Equity	0	(9,288)
Excess of Revenue over Expense	119,688	183,212
Closing Balance/Assets	4,264,441	4,144,753

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Schedules to Financial Statements
For the year ending December 31, 2019

Schedule 1 - Clusters, Leadership Teams, Networks

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Camping Leadership Team	0	0	0	89	400	400	89	400
Chaplaincy Leadership Team	0	0	0	0	1,500	1,500	0	1,500
Finance Leadership Team	156	400	400	0	0	0	156	400
Justice, Global, and Ecumenical Relations	0	0	0	917	5,000	5,000	917	5,000
Lay Worship Leaders	0	0	0	0	3,000	3,000	0	3,000
Pastoral Relations Leadership Team	0	400	400	0	0	0	0	400
Total	156	800	800	1,006	9,900	9,900	1,162	10,700

Schedule 2 - Finance and Archives

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Archives Honourarium	1,380	10,000	10,000	0	0	0	1,380	10,000
Archives Office and Travel Expenses	187	600	600	0	0	0	187	600
Archives Ontario Archives	5,752	11,000	11,000	0	0	0	5,752	11,000
Bank and Review Costs	504	1,500	1,500	0	0	0	504	1,500
Incorporated Ministries	375	0	0	0	0	0	375	0
Insurance	0	50	50	0	0	0	0	50
Treasurer Honourarium	6,000	6,000	6,000	0	0	0	6,000	6,000
Treasurer Office Expense	369	450	450	0	0	0	369	450
Total	14,567	29,600	29,600	0	0	0	14,567	29,600

Schedule 3 - Mission Support Grants

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Algonguin Chaplaincy	0	0	0	4,163	5,550	5,550	4,163	5,550
Alwyn Community of Faith	0	0	0	4,275	5,700	5,700	4,275	5,700
Camp Lau-ren	0	0	0	15,920	15,920	15,920	15,920	15,920
Carlington Chaplaincy	0	0	0	4,770	6,360	6,360	4,770	6,360
Centre 507	0	0	0	20,906	27,875	27,875	20,906	27,875
Contingency	0	0	0	0	26,345	26,345	0	26,345
Golden Lake Camp	0	0	0	15,000	15,000	15,000	15,000	15,000
House of Lazarus	0	0	0	24,750	33,000	33,000	24,750	33,000
Ottawa West End Chaplaincy	0	0	0	1,688	2,250	2,250	1,688	2,250
Rideau Hill Camp	0	0	0	7,000	7,000	7,000	7,000	7,000
Total	0	0	0	98,471	145,000	145,000	98,471	145,000

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Schedules to Financial Statements
For the year ending December 31, 2019

Schedule 4 - Office Costs

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Carleton Place								
Photocopier	0	1,500	1,500	0	0	0	0	1,500
Postage	35	500	500	0	0	0	35	500
Rent	4,800	4,800	4,800	0	0	0	4,800	4,800
Supplies	350	1,500	1,500	0	0	0	350	1,500
Home Offices	0	0	0	366	1,000	1,000	366	1,000
Sundry (Transitional Costs)	356	500	500	0	0	0	356	500
Summerlea (16.6% of costs)							0	0
Elevator	60	175	175	0	0	0	60	175
Hydro	144	425	425	0	0	0	144	425
Internet	32	0	0	0	0	0	32	0
Photocopier	0	350	350	0	0	0	0	350
Postage	0	500	500	0	0	0	0	500
Rent	3,978	4,000	4,000	0	0	0	3,978	4,000
Supplies	86	1,500	1,500	0	0	0	86	1,500
Telephone	0	425	425	0	0	0	0	425
Total	9,840	16,175	16,175	366	1,000	1,000	10,206	17,175

Schedule 5 - Partnerships

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Affirm United	0	0	0	0	100	100	0	100
Christian Council of Capital Region	0	0	0	250	250	250	250	250
Multi Faith Housing Initiative	0	0	0	100	100	100	100	100
Pastoral Care in Secondary Schools	0	0	0	0	500	500	0	500
Social Justice Network in Ontario	0	0	0	1,500	1,500	1,500	1,500	1,500
Total	0	0	0	0	2,450	2,450	1,850	2,450

Schedule 6 - Personnel

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Benefits (United Church & Government)	22,326	28,000	28,000	15,529	20,750	20,750	37,855	48,750
Continuing Education	133	4,000	4,000	90	2,100	2,100	223	6,100
Executive Minister/Assistant (16.6%)	29,405	33,500	33,500	0	0	0	29,405	33,500
Meetings/Hospitality	2,287	5,000	5,000	349	1,000	1,000	2,637	6,000
Salaries	102,976	137,500	137,500	76,282	102,000	102,000	179,258	239,500
Telephones	878	2,000	2,000	1,000	2,000	2,000	1,878	4,000
Travel	4,602	8,000	8,000	2,332	5,000	5,000	6,935	13,000
Total	162,608	218,000	218,000	95,582	132,850	132,850	258,191	350,850

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Schedules to Financial Statements
For the year ending December 31, 2019

Schedule 7 - Regional Meetings

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Executive Meetings	1,388	2,500	2,500	0	0	0	1,388	2,500
Regional Meeting - February	0	7,500	7,500	0	0	0	0	7,500
Regional Meeting - May	32,131	45,000	45,000	0	0	0	32,131	45,000
Regional Meeting - October	0	7,500	7,500	0	0	0	0	7,500
Staff Retreat	646	1,000	1,000	0	0	0	646	1,000
Total	32,777	61,000	61,000	0	0	0	0	0

Schedule 8 - Technology and Communications

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Expenses - Communications Assistant	0	1,000	1,000	0	0	0	0	1,000
IT Support GCO	3,031	4,500	4,500	0	0	0	3,031	4,500
Website	2,573	3,000	3,000	0	0	0	2,573	3,000
Total	5,604	8,500	8,500	0	0	0	5,604	8,500

Schedule 9 - Youth Programming

	Governance			Mission & Ministry			Total	
	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget	2020 Budget	2019 Actual	2019 Budget
Four Rivers Youth Event	0	0	0	25	0	0	25	0
Supplies	0	0	0	129	0	0	129	0
Winterlude	0	0	0	996	0	0	996	0
Total	0	0	0	1,151	5,000	5,000	5,000	0

Eastern Ontario Outaouais Regional Council of The United Church of Canada
Schedules to Financial Statements
For the year ending December 31, 2019

Schedule 10 - Statement of Operations and Change in Assets for Eastern Ontario Outaouais Regional Council Fund

	EOORC	James Baillie	McKendry	Miss. Strat.	W (Bill) Scrivens	Total
Opening Equity (market Value)	417,717	432,353	100,000	1,384,690	0	2,334,760
Deposits (Transfers from Conference/Presbytery)	276,104	119,219	0	178,378	355,000	573,701
Accounts Receivable	130,000	0	0	0	50,000	130,000
Transfer to Governance	(6,720)	0	0	0	0	(6,720)
Transfer for Grants	0	(8,700)	0	0	(1,200)	(8,700)
Transfer to Mission and Ministry	(10,080)	(11,314)	0	0	(7,863)	(21,394)
Unrealized Gains/Losses	45,271	41,629	0	129,557	0	216,457
Closing Equity (market value)	852,292	573,186	100,000	1,692,626	395,937	3,218,104

In 2019, Mission Strategy received the following income from property sales: None to date

In 2019, the Mission Strategy granted the following grants: None to date

In 2019, the following grants were given from youth funds: 2,700 for Regional youth trip to San Salvador,